

Listing of the Claims

The following listing of claims 21-51 are pending in this application.

21. **(Previously presented)** A sound system for a spa, the spa comprising a housing having an upper rim of substantially uniform elevation, the sound system comprising:

a head rest mounted on or below the upper rim so as not to substantially alter the substantially uniform elevation and adapted to support the head of an occupant of the spa, the head rest having at least one sound emitting perforation; and

at least one electronic speaker positioned to transmit sound through the at least one sound emitting perforation in the headrest.

22. **(Previously presented)** The sound system as recited in claim 21, further comprising a source of sound positioned within the housing and distal the at least one speaker for providing an audio signal to the at least one electronic speaker.

23. **(Previously presented)** The sound system as recited in claim 21, wherein the at least one speaker comprises at least one electronic speaker positioned within the headrest.

24. **(Previously presented)** The sound system as recited in claim 21, wherein the at least one sound emitting perforation comprises a plurality of perforations.

25. **(Previously presented)** The sound system as recited in claim 24, wherein the plurality of perforations comprises at least two sets of perforations.

26. **(Previously presented)** The sound system as recited in claim 21, wherein the headrest comprises a resilient material.

27. **(Previously presented)** The sound system as recited in claim 26, wherein the resilient material comprises one of polyurethane and polyethylene.

28. **(Previously presented)** The sound system as recited in claim 21, wherein the at least one electronic speaker comprises a plurality of electronic speakers.

29. **(Previously presented)** The sound system as recited in claim 21, further comprising at least one sound wave guide adapted to transmit sound waves from the at least one electronic speaker to the at least one sound emitting perforation in the head rest.

30. **(Previously presented)** The sound system as recited in claim 21, wherein the at least one electronic speaker comprises at least one marine-grade audio speaker.

31 through 42. **(Cancelled)**

43. **(Previously presented)** The sound system as recited in claim 21, wherein the headrest is mounted to the housing of the spa.

44. **(Previously presented)** The sound system as recited in claim 43, wherein the headrest is mounted directly to the housing of the spa.

45. **(Previously presented)** The sound system as recited in claim 21, wherein the at least one electronic speaker is located directly beneath the at least one sound emitting perforation.

46. **(Previously presented)** The sound system as recited in claim 21, wherein the spa housing comprises a substantially rigid structure, and wherein the headrest is mounted to the substantially rigid structure.

47. **(Previously presented)** The sound system as recited in claim 21, wherein the headrest is mounted to the rim of the housing.

48. **(Previously presented)** The sound system as recited in claim 21, wherein the headrest is mounted to the spa housing wherein the substantially uniform elevation of the spa is unchanged.

49. **(Previously presented)** The sound system as recited in claim 21, wherein the headrest further comprises one or more light-transferring inserts.

50. **(Previously presented)** The sound system as recited in claim 49, wherein the headrest further comprises one or more light sources adapted to illuminate the one or more light-transferring inserts.

51. **(Previously presented)** The sound system as recited in claim 21, wherein the headrest further comprises one or more fluid-flow devices.